

EXHIBIT K



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April 21, 2010

Our File Number: 21ZW-149165

VIA E-MAIL

Brian Levenson, Esq.
Tuff City Music Group
10 West 37th Street, Suite 601
New York, NY 10018
E-Mail: blevenson@tuffcity.com

Re: Tufamerica, Inc./Beastie Boys

Dear Brian:

As you know, I represent Beastie Boys. This will confirm our telephone discussions of your e-mail correspondence concerning this matter, and further respond to your most recent correspondence.

1. Beastie Boys categorically deny any infringement of your client's copyrights:

2. The Beastie Boys recordings referred to in your correspondence were released approximately 21 to 24 years ago, and your client is no doubt familiar with those recordings. It is our position that even if your client's claims had merit, your client is barred from any relief.

3. As previously discussed, it appears that there are other parties who claim exclusive ownership of sound recording and musical composition copyrights in "Drop The Bomb." In an effort to avoid the expense of litigation, I have asked, and again ask for copies of the registrations and other documents relating to your client's ownership of the "Drop The Bomb" musical composition and sound recording. I also ask that you provide us with copies of the deposit copies used in connection with the registrations.

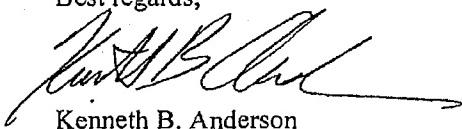
4. In order to further respond to your new claims regarding the musical composition and sound recording "Say What," we would also need to review the registrations, deposit copies and chain of title documents related to "Say What."

SHEPPARD MULLIN RICHTER & HAMPTON LLP

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This letter is not intended as a complete response to your correspondence or a complete recitation of facts, and is without prejudice to Beastie Boys' rights and remedies in connection with this matter, each of which is explicitly reserved.

Best regards,



Kenneth B. Anderson

for SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

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